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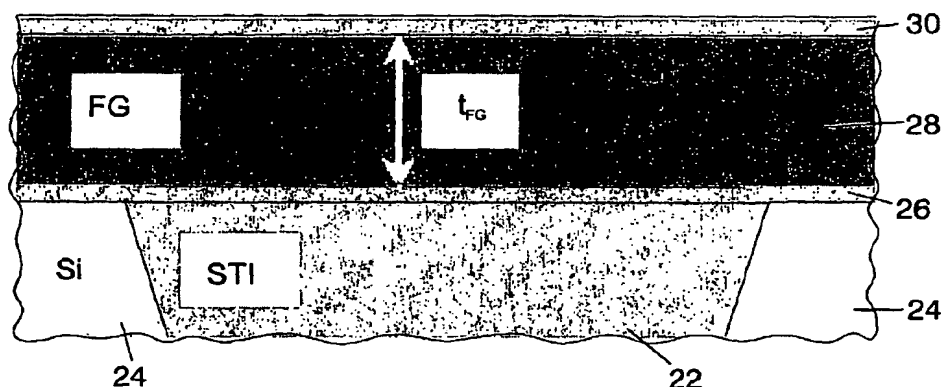
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(54) Title: CONDUCTIVE SPACERS EXTENDED FLOATING GATES



(57) Abstract: A method for manufacturing on a substrate (24) a semiconductor device with improved floating-gate to control-gate coupling ratio is described. The method comprises the steps of first forming an isolation zone (22) in the substrate (24), thereafter forming the floating gate (28) on the substrate (24), thereafter extending the floating gate (28) using polysilicon spacers (40), and thereafter forming the control gate (44) over the floating gate (28) and the polysilicon spacers (40). Such a semiconductor device may be used in flash memory cells or EEPROMs.